

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,	:
	:
- v. -	:
	:
ROBERT COPLAN,	:
MARTIN NISSENBAUM,	:
RICHARD SHAPIRO,	:
BRIAN VAUGHN,	:
DAVID SMITH, and	:
CHARLES BOLTON,	:
	:
Defendants.	:
-----X	

DECLARATION OF
PAULA M. JUNGHANS, ESQ., IN
SUPPORT OF ROBERT COPLAN'S
MOTION TO DISMISS COUNTS
FIVE AND ELEVEN OF
THE SUPERSEDING INDICTMENT

(S1) 07 Cr. 453 (SHS)

PAULA M. JUNGHANS, pursuant to 28 U.S.C. § 1746, declares under penalty of perjury as follows:

1. I am admitted to this Court *pro hac vice* and am a partner of the firm Zuckerman Spaeder LLP, counsel for defendant Robert Coplan in the above-captioned matter. I submit this Declaration in support of Mr. Coplan's Motion to Dismiss Count Five and Count Eleven of the Superseding Indictment.

2. I also submit this Declaration to place before the Court true and correct copies of the following documents:

Exhibit A Transcript of Deposition of Mr. Coplan in *In re Liability of Ernst & Young for IRC Sections 6707 and 6708 Penalties* (Washington D.C. June 20, 2002) (relevant excerpts).

Exhibit B U.S. Individual Tax Return for 2000, Form 1040, for Robert Coplan, signed April 12, 2001 (redacted to remove personal identifying information for Mr. Coplan and family members).

3. I declare under penalty of perjury that the foregoing is true and correct.

Dated: May 5, 2008
Washington, DC

/s/ Paula M. Junghans
Paula M. Junghans (admitted *pro hac vice*)